

APPENDIX

SCHEDULE OF USER FEES – EXEMPT ORGANIZATIONS

	<i>User fee in effect for requests postmarked before 2/1/2006</i>	<i>User fee in effect for requests postmarked on or after 2/1/2006</i>
.08 <u>Letter rulings.</u>		
(1) Applications with respect to change in accounting period (Form 1128)	\$155	\$350
Note: No user fee is charged if the procedure described in Rev. Proc. 85-58, 1985-2 C.B. 740, is used by timely filing the appropriate information return, or if the procedure described in Rev. Proc. 76-10, 1976-1 C.B. 548, for organizations with group exemptions is followed.		
(2) Applications with respect to change in accounting method (Form 3115)	\$155	\$275
Note: No user fee is charged if the method described in Rev. Proc. 2002-9, 2002-1 C.B. 327, is used. Taxpayers complying timely with Rev. Proc. 2002-9 will be deemed to have obtained the consent of the Commissioner of Internal Revenue to change their method of accounting.		
(3) Request for approval of a qualified subsidiary related to a § 501(c)(25) organization.	\$620	\$900
(4) All other letter rulings	\$2,570	\$8,700
<i>Reduced fees applicable to all other letter rulings thru 1/31/2006:</i>		
(a) Organizations with gross receipts less than \$250,000	\$625	not available
Note: An exempt organization seeking a reduced fee (which will not be available after 1/31/2006) must certify in the letter ruling request that its gross receipts for the last taxable year before the request is filed were less than \$250,000.		
(b) Letter ruling requests from U.S. citizens and resident alien individuals, domestic trusts, and domestic estates whose "total income" as reported on their federal income tax return (as amended) filed for a full (12 months) taxable year ending before the date the request is filed, plus any interest income not subject to tax under § 103 (interest on state and local	\$625	not available

bonds) for that period, is less than \$250,000

Note: The reduced fee applies to a married individual if the combined gross income of the applicant and the applicant's spouse is less than \$250,000. The gross incomes of the applicant and the applicant's spouse are not combined, however, if the applicant is legally separated from his or her spouse and the spouses do not file a joint income tax return with each other. In the case of a letter ruling request from a domestic estate or trust that, at the time the request is filed, has not filed an income tax return for a full taxable year, the reduced fee will be applicable if the decedent's or (in the case of an individual grantor) the grantor's total income as reported on the last return filed for a full taxable year ending before the date of death or the date of the transfer, taking into account any additions required to be made to total income described in this subparagraph, is less than \$250,000.

(c) Letter ruling requests in which a taxpayer requests substantially identical letter rulings for multiple entities with a common member or activity, or multiple members of a common entity, each additional letter ruling request after the \$2,570 fee or the \$625 reduced fee, as applicable, has been paid for the first letter ruling request	\$210	not available
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User fee in effect for applications postmarked before 7/1/2006

User fee in effect for applications postmarked on or after 7/1/2006

.09 Determination letters and requests for group exemption letters

(1) Initial application for exemption under § 501 or § 521 from organizations (other than pension, profit-sharing, and stock bonus plans described in § 401) that have had annual gross receipts averaging not more than \$10,000 during the preceding four years, or new organizations that anticipate gross receipts averaging not more than \$10,000 during their first four years	\$150	\$300
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Note: Organizations seeking this reduced fee must sign a certification with their application that the receipts are or will be not more than the indicated amounts.

(2) Initial application for exempt status from organizations otherwise described in paragraph (1) of this section 6.09 whose actual or anticipated gross receipts exceed the \$10,000 average annually	\$500	\$750
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Note: If an organization that is already recognized as exempt under § 501(c) seeks reclassification under another subparagraph of § 501(c), a new user fee will be charged whether or not a new application is required. An additional fee applies to organizations that seek recognition of exemption under § 501(c)(4) (unless requested at the time of the § 501(c)(3) application) for a period for which they do not qualify for exemption under § 501(c)(3) because their application was filed late and they do not qualify for relief under § 301.9100-1.

(3) Group exemption letters	\$500	\$900
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Note: An additional fee under (1) or (2) above is required when a central organization submits an initial application for exemption with its request for a group exemption letter.

(4) Canadian registered charities	none	none
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In accordance with the income tax treaty between the United States and Canada, Canadian registered charities are automatically recognized as exempt under § 501(c)(3) without filing an application for exemption. For details, see Notice 99-47, 1999-2 C.B. 391. Therefore, no user fee is required when a Canadian registered charity submits all or part of a Form 1023 or other written request to be listed in Publication 78, or for a determination on its private foundation status.